

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 337, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Delete everything after the enacting clause and insert the
- 2 following:
- 3 SECTION 1. IC 6-1.1-22-8.1, AS ADDED BY P.L.162-2006,
- 4 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 5 JANUARY 1, 2008]: Sec. 8.1. (a) This section applies only to property
- 6 taxes and special assessments first due and payable after December 31,
- 7 2007.
- 8 (b) The county treasurer shall:
- 9 (1) mail to the last known address of each person liable for any
- 10 property taxes or special assessment, as shown on the tax
- 11 duplicate or special assessment records, or to the last known
- 12 address of the most recent owner shown in the transfer book; and
- 13 (2) transmit by written, electronic, or other means to a mortgagee
- 14 maintaining an escrow account for a person who is liable for any
- 15 property taxes or special assessments, as shown on the tax
- 16 duplicate or special assessment records;
- 17 a statement in the form required under subsection (c).
- 18 (c) The department of local government finance shall prescribe a
- 19 form, subject to the approval of the state board of accounts, for the
- 20 statement ~~under required by~~ subsection (b) that includes at least the
- 21 following:
- 22 (1) A statement of the taxpayer's current and delinquent taxes
- 23 and special assessments.
- 24 **(2) A statement that the information listed in subsection (d)**
- 25 **is available from the county treasurer to a person or**
- 26 **mortgagee that requests the information from the county**

1 treasurer.

2 **(3) The means by which the person or mortgagee may**
 3 **request the information listed in subsection (d) from the**
 4 **county treasurer, which must include at least the following:**

5 (A) Telephone.

6 (B) Regular mail.

7 (C) Electronic mail.

8 **(d) Subject to subsection (h), the county treasurer shall**
 9 **provide the following information to a person or mortgagee that**
 10 **requests the information under subsection (c):**

11 ~~(2)~~ **(1)** A breakdown showing the total property tax and special
 12 assessment liability and the amount of the taxpayer's liability that
 13 will be distributed to each taxing unit in the county.

14 ~~(3)~~ **(2)** An itemized listing for each property tax levy, including:

15 (A) the amount of the tax rate;

16 (B) the entity levying the tax owed; and

17 (C) the dollar amount of the tax owed.

18 ~~(4)~~ **(3)** Information designed to show the manner in which the
 19 taxes and special assessments billed in the tax statement are to
 20 be used.

21 ~~(5)~~ **(4)** A comparison showing any change in the assessed
 22 valuation for the property as compared to the previous year.

23 ~~(6)~~ **(5)** A comparison showing any change in the property tax and
 24 special assessment liability for the property as compared to the
 25 previous year. The information required under this subdivision
 26 must identify:

27 (A) the amount of the taxpayer's liability distributable to
 28 each taxing unit in which the property is located in the
 29 current year and in the previous year; and

30 (B) the percentage change, if any, in the amount of the
 31 taxpayer's liability distributable to each taxing unit in which
 32 the property is located from the previous year to the current
 33 year.

34 ~~(7)~~ **(6)** An explanation of the following:

35 (A) The homestead credit and all property tax deductions.

36 (B) The procedure and deadline for filing for the homestead
 37 credit and each deduction.

38 (C) The procedure that a taxpayer must follow to:

39 (i) appeal a current assessment; or

40 (ii) petition for the correction of an error related to the
 41 taxpayer's property tax and special assessment liability.

42 (D) The forms that must be filed for an appeal or a petition
 43 described in clause (C).

44 The department of local government finance shall provide the
 45 explanation required by this subdivision to each county
 46 treasurer.

47 ~~(8)~~ **(7)** A checklist that shows:

48 (A) the homestead credit and all property tax deductions;
 49 and

50 (B) whether the homestead credit and each property tax

1 deduction applies in the current statement for the property
 2 transmitted under subsection (b).

3 ~~(d)~~ **(e)** The county treasurer may mail or transmit the statement
 4 **required by subsection (b)** one (1) time each year at least fifteen (15)
 5 days before the date on which the first or only installment is due.
 6 Whenever a person's tax liability for a year is due in one (1) installment
 7 under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is
 8 mailed must include the date on which the installment is due and
 9 denote the amount of money to be paid for the installment. Whenever
 10 a person's tax liability is due in two (2) installments, a statement that is
 11 mailed must contain the dates on which the first and second
 12 installments are due and denote the amount of money to be paid for
 13 each installment.

14 ~~(e)~~ **(f)** All payments of property taxes and special assessments
 15 shall be made to the county treasurer. The county treasurer, when
 16 authorized by the board of county commissioners, may open temporary
 17 offices for the collection of taxes in cities and towns in the county other
 18 than the county seat.

19 ~~(f)~~ **(g)** The county treasurer, county auditor, and county assessor
 20 shall cooperate to generate the information to be ~~included in the~~
 21 ~~statement provided to a person or mortgagee~~ under subsection ~~(e)~~
 22 **(d)**.

23 ~~(g)~~ **(h)** The department of local government finance shall
 24 prescribe a form, subject to the approval of the state board of
 25 accounts, to be used by the county treasurer to provide information
 26 to a person or mortgagee under subsection **(d)**. The information to
 27 be included in the ~~statement under subsection (e)~~ form must be simply
 28 and clearly presented and understandable to the average individual.

29 ~~(h)~~ **(i)** After December 31, 2007, a reference in a law or rule to
 30 IC 6-1.1-22-8 shall be treated as a reference to this section.

(Reference is to SB 337 as introduced.)

and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.

LONG, Chairperson